

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF DUTCHESS

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In the Matter of the Estate of GERALD R. THEW

Deceased.

ORDER TO SHOW CAUSE

File No. 89659/00

~~Assigned Justice:~~

Hon James D. Pagnones *SLJ*

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In the Matter of the ACCOUNTING BY JOAN THEW
DECKER and ALLAN E. RAPPLEYEA, Trustees under
the Will of DORIS C. THEW,

File No. 75001

Deceased.

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In the Matter of the Estate of RICHARD W. THEW

File No. 93543/2004

Deceased.

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WARNING:
YOUR FAILURE TO APPEAR
IN COURT MAY RESULT IN
YOUR IMMEDIATE ARREST
AND IMPRISONMENT
FOR CONTEMPT OF COURT

Upon the affidavit of Allan E. Rappleyea, with exhibits attached thereto,

A. Let LARRY THEW, individually, JOHN THEW, individually, and
MELINDA THEW COOPER, individually, show cause at a term of this Court to be held
at the Dutchess County Courthouse, 10 Market Street, Poughkeepsie, New York, on the
19th day of August, 2004 at 9:30 m., why an order should not be entered:

- 1) Naming each of them as the successor executors to the Estate of
Gerald R. Thew;
- 2) For such other further relief as the Court deems proper; and

B. Let the SUCCESSOR EXECUTOR(S) UNDER THE WILL OF GERALD R. THEW, yet to be appointed, show cause at a term of this Court to be held at the Dutchess County Courthouse , 10 Market Street, Poughkeepsie, New York, on the 19th day of August, 2004 at 9:30 m. ~~within 15 days after letters testamentary are issued~~ why an order should not be entered:

3) Requiring the successor executors of the Will of Gerald R. Thew to submit an inventory of assets of the Estate to the Court;

4) Requiring the successor executors of the Will of Gerald R. Thew to account for the assets of the Estate;

5) Requiring the Estate of Gerald R. Thew to make payments of Estate Taxes to the Internal Revenue Service and the State of New York to stop the accrual of interest and possible penalties;

6) Requiring the Estate of Gerald R. Thew to provide the Doris C. Thew Trust with an estimate of Estate Taxes owed by it to the Internal Revenue Service and the State of New York, so that the Doris C. Thew Trust can make payment(s) to stop the accrual of interest and possible penalties against it;

7) Requiring the Estate of Gerald R. Thew to assign to the Doris C. Thew Trust any refund it receives from the Internal Revenue Service or the State of New York which is allocable to an overpayment of taxes by the Doris C. Thew Trust;

8) Requiring the Estate of Gerald R. Thew to hold funds in escrow to reimburse the Doris C. Thew Trust for any amount paid by said Trust to the Internal Revenue Service or the State of New York for Estate Taxes which amount is actually allocable to the Estate of Gerald R. Thew;

9) Requiring the Gerald R. Thew Family Trust to hold sufficient funds in escrow to pay its share of the Federal and New York State Estate taxes, interest, and possible penalties owed by the Estate of Gerald R. Thew.

10) Requiring the Estate of Gerald R. Thew to pay any and all interest and penalties owed to the Internal Revenue Service or the State of New York by the Estate of Gerald R. Thew whether or not the base amount on which such interest or penalties is based is allocable to the Doris C. Thew Trust;

11) Staying the distribution of any funds from the Estate of Gerald R. Thew until Federal and New York State Estate taxes, interest and possible penalties owed by the Estate are paid;

12) For such other further relief as the Court deems proper; and

C. Let the EXECUTOR(S) UNDER THE WILL OF RICHARD W. THEW, yet to be appointed, show cause at a term of this Court to be held at the Dutchess County Courthouse, 10 Market Street, Poughkeepsie, New York, on the 19th day of August, 2004 at 9:30 am./~~within 15 days after letters testamentary are issued~~ why an order should not be entered.

13) Requiring executor(s) of the Will of Richard W. Thew to account for the assets of the Estate of Gerald R. Thew since the admission of the Will to probate pursuant to SCPA §2207;

14) Requiring executor(s) of the Will of Richard W. Thew to account for the assets of the Gerald R. Thew Family Trust, of which Richard W. Thew was a Trustee until his death pursuant to SCPA §2207, from the inception of the Trust forward; and

15) For such other further relief as the Court deems proper; and

D. Let LARRY THEW, JOHN THEW, and MELINDA THEW COOPER, AS TRUSTEES OF THE GERALD R. THEW FAMILY TRUST, show cause at a term of this Court to be held at the Dutchess County Courthouse, 10 Market Street, Poughkeepsie, New York, on the 19th day of August, 2004 at 9:30 am., why an order should not be entered:

16) Requiring them to account for the assets of the Gerald R. Thew

Family Trust dated April 1, 1994;

17) Staying the distribution of any funds from the Gerald R. Thew Family Trust until the Trusts share of Federal and New York State Estate taxes, interest and possible penalties owed by the Estate of Gerald R. Thew are paid;

18) Requiring the Gerald R. Thew Family Trust to hold sufficient funds in escrow to pay its share of the Federal and New York State Estate taxes, interest, and possible penalties owed by the Estate of Gerald R. Thew; and

19) For such other further relief as the Court deems proper.

Service of a copy of this order and a copy of the papers upon which it is granted shall be made upon each of the following as follows and shall be deemed good and sufficient service:

- (a) Upon Larry Thew by personal service by July 30, 2004;
- (b) Upon John Thew by personal service by July 31, 2004;
- (c) Upon Melinda Cooper by certified mail return receipt requested to her address at 669 Reeves Rd., Franklin, KY 42134 by July 29, 2004;
- (d) Upon the Estate of Gerald R. Thew by service upon the attorneys for the Estate, Reed Smith, LLP (William Bagliebter, of counsel) by regular U.S. mail by July 28, 2004;
- (e) Upon the Gerald Thew Family Trust by service upon the attorneys for the Trust, Reed Smith by regular U.S. mail by July 28, 2004;
- (f) Upon the Estate of Richard W. Thew by service upon the attorneys for the Estate of Richard W. Thew, O'Hare & O'Hare, PC (Stephen O'Hare, of counsel) by regular mail by July 28, 2004
- (g) Upon the Estate of Sands R. Thew by service upon the attorneys for the Estate, McCabe & Mack, LLP, (Ellen Baker, of counsel) by

regular U.S. mail by July 28, 2004;

- (h) Upon Joan Thew Decker personally by July 31, 2004;
- (i) Upon Garret Thew, personally by certified mail return receipt requested to his address at P.O. Box 192, 644 Salmon Lane, Ennice, NC 28623-0192 by July 29, 2004; and
- (j) Upon Kevin Thew, by certified mail return receipt requested to his address at 695 Canal Drive SE, Sunset Harbor, Bolivia, NC 28422 by July 29, 2004.

Dated


HON. JAMES D. PAGONES
Surrogate
Dutchess County

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Dated: Poughkeepsie, New York
July 26, 2004


HON. JAMES D. PAGONES